



April 2008

SCHOOL FINANCE UPDATE

A Monthly Newsletter Published by the School Finance Division

Linda McCulloch, State Superintendent
Montana Office of Public Instruction
PO Box 202501
Helena, MT 59620-2501

Phone (406) 444-3024
FAX (406) 444-0509
<http://www.opi.mt.gov>



This newsletter is emailed to school districts, county superintendents, county treasurers, and auditors each month. The newsletter is intended to reach all district staff involved in budgeting, accounting, enrollment, special education funding, and federal programs. Please forward this newsletter to all interested parties. Got suggestions for items to include here? We'd love to hear from you!

FY2009 Preliminary Budget Data Sheets and updated General Fund Budget Spreadsheets

FY2009 Preliminary General Fund Budget Data Sheets and General Fund Budget Spreadsheet are now available on the OPI website.

The Preliminary General Fund Budget Data Sheets may be accessed at the following link:
<http://opi.mt.gov/Pub/School%20Finance/PreliminaryBudgetDataSheets/FY2009/>

The General Fund excel spreadsheet may be accessed at the following link:
http://www.opi.mt.gov/PUB/PDF/SchoolFinance/budget/FY09_Elem-HS_K12_vF1.xls

The General Fund excel spreadsheet was updated on 2/28/2008 to include FY2009 special education rates for Instructional Block Grant (IBG) and Related Services Block Grant (RSBG). NOTE: Please download this most recent version of the spreadsheets. Previous versions are no longer applicable for preliminary budget purposes.

Other resources available to you on the OPI website include:

FY2009 General Fund Overview and Worksheets located at:
http://www.opi.mt.gov/PUB/PDF/SchoolFinance/budget/FY08_09GenFundBudOvrviewWrkshts.pdf

FY2008-09 Budget Limitation Summary is located at:
http://www.opi.mt.gov/PUB/PDF/SchoolFinance/budget/FY08_09BudgetSummary.pdf

To help us serve you better, please direct questions regarding this information to the appropriate individual:

Questions or assistance viewing files: Donell Rosenthal (406) 444-3024
Budgeting/Entitlement Questions: Janelle Graybeal (406) 444-3249 and Kathleen Wanner (406) 444-9852
Enrollment Questions: Nica Carte (406) 444-4401
FTE Data for the Quality Educator Payment: Karen Crogan (406) 444-2410
American Indian Enrollment Data: Andy Boehm (406) 444-0375
Title I Allocation Data: BJ Granberry (406) 444-4420
Election Questions: Adam Anfinson (406) 444-4524

For more information, contact Janelle Graybeal jgraybeal@mt.gov or (406) 444-3249

Obtaining Payments for State-Paid Tuition

OPI is responsible for payment of tuition for students placed in a district outside the student's district of residence by a state agency or court, including tribal court. During the 2006-07 school year, student attendance agreements (FP-14/FP-14A) for these placements were received, reviewed and approved by OPI and input in the Tuition module on MAEFAIRS. Districts may now log on to MAEFAIRS through Citrix on OPI's website to access a list of approved FP-14/FP-14A forms and enter the days enrolled for each agreement. When the days enrolled has been entered for all agreements on the list, the district should "submit" the information and MAEFAIRS will automatically generate a payment. Districts have until June 30, 2008 to complete this process. Complete information and instructions are available at:
<http://www.opi.mt.gov/PDF/SchoolFinance/Tuition/STPdTuitionInstruc.pdf>

For more information, contact Adam Anfinson at aanfinson@mt.gov or (406) 444-4524

2008 Election Handbook and Calendar

The 2008 Election Handbook and Calendar are posted on the OPI website at these links:

Election Handbook: <http://www.opi.state.mt.us/schoolfinance/ElecHB.html>

2008 Election Calendar:
<http://www.opi.mt.gov/PUB/PDF/SchoolFinance/forms/08ElectionCalendar.pdf>

For more information, contact Adam Anfinson at aanfinson@mt.gov or (406) 444-4524

Montana Society of CPAs Hosts GAAFR Conference

The Montana Society of Certified Public Accountants will hold a one-day Governmental Accounting Conference on Friday, May 9 at the Red Lion Colonial Inn in Helena. Cost is \$120. The conference is designed for auditors of local governments (including school districts), accountants from city, county, town and school district business offices and representatives of local government governing boards.

For more information the conference brochure is available at this link:
<http://www.mscca.org/associations/744/files/GovtConfBrochureforWeb08.pdf>

For more information, contact Denise Ulberg at dulberg@mt.gov or (406) 444-1960

Pupil Transportation - Roll over contracts and bus routes to FY2009

Districts that are interested in planning their transportation budgets for FY2009 can roll over the bus routes and individual contracts to the next year.

To roll over contracts to FY2009:
Log into the transportation program.
Place the cursor over Administration and click on either Rollover Bus Routes or Rollover Individual Contracts.
Choose the routes or contracts that need to be rolled over to 2009 and click the Rollover button. A message in RED will appear stating that the contracts or routes have been rolled over.

To finish entering the data (students, percentages, kindergarten trips), place the cursor over Data Entry and choose either the TR-1 Bus Routes or TR-4 Individual Contracts.
Click on the school name and pick the correct year (2009) since the default is always current year in these two modules. Make sure the data is accurate and all information is complete.
Click on List Bus Routes or the List Individual Contracts button to view the individual contract daily rates and bus route mileage rates.

For more information, contact Maxine Mougeot at mmougeot@mt.gov or (406) 444-3096

Email Updates for the Pupil Transportation System

We have discovered several incorrect email addresses in the transportation program and ask for your help to resolve the problem. User information needs to be updated when a user's last name changes, email changes, the user leaves or if a new user needs to be added.

To update user information:

Log into the Pupil Transportation Data Entry program at www.opi.mt.gov/pupiltransport . Place the cursor over Administration and click on Change User Name or E-mail. If the user name and/or the email address are not correct, please enter the correct information.

Please contact the OPI if you are deleting or adding a new user.

For more information, contact Maxine Mougeot at mmougeot@mt.gov or (406) 444-3096

Sign Up for E- Grants Listserve Now!

The E-grants listserve will be used more and more in the future to distribute information about federal grant applications, payment processes, and other E-Grant user information. If you are responsible for entering or approving applications or cash requests, or if you are the E-grants Security Coordinator for your district or cooperative, please sign up now for the listserve to ensure you receive future emails.

Sign up by clicking on "Subscribe to E-Grants Listserve" at:

<http://opi.mt.gov/ITProjects/E-Grants.html>

OPI Contact: Kellee English, kenglish@mt.gov, (406) 444-7841

State Payment to Support School District Data Systems

The 2007 legislature appropriated \$487,500 for FY 2008 to support local K-12 education data systems and reporting efforts. OPI will be distributing this payment to school districts prior to April 10, 2008. The allocation to each school district is based on the total count of students reported in AIM as having a primary enrollment in the district on October 1, 2007. OPI anticipates that the per-student allocation will be \$3.41.

The payment must be deposited in the district's miscellaneous programs fund (Fund 15). There are no time limits on when this payment must be spent.

For more information, contact Madalyn Quinlan at [Madalyn Quinlan](#) or (406) 444-3168

FY2008-09 Indirect Cost Rate Applications Now Available

Districts that plan to use indirect cost rates on FY2009 federal and state grant awards should submit a rate application to OPI by April 30, 2008. Information and forms are posted on the OPI website at links listed below.

OPI must load approved rates into the E-Grants system before "opening" grant applications online in May. Late rate requests will be accepted, but the district may then need to submit one or more amended grant applications to be able to use the rates on projects in the coming year.

A district that is not a prime applicant (fiscal host) for a grant or does not wish to use an indirect cost rate in FY2009 does not need to submit a rate request. A district that receives an approved rate may use it on some, none, or all of its grant applications (up to the maximum allowed by program regulations).

Indirect Cost Rate Cover Letter (please read):

<http://www.opi.mt.gov/PDF/SchoolFinance/Acct/CoverFY2009.pdf>

Indirect Cost Rate Instructions:

<http://www.opi.mt.gov/PUB/PDF/SchoolFinance/Acct/IndirectInstruction2009.pdf>

Schedule A, which shows preliminary rates:

ftp://www.opi.mt.gov/School%20Finance/ApprovedIndirectCost/FY08_09/ScheduleA/

The Certification forms:

ftp://www.opi.mt.gov/School%20Finance/ApprovedIndirectCost/FY08_09/Certificates

For more information, contact Paul Taylor at ptaylor2@mt.gov or (406) 444-1257

**Revenue
Source Code
3440 Expires
July 1, 2008**

State HB20/SB417 Property Tax Reimbursement (revenue source code 3440), is distributed by the Department of Revenue as replacement revenue for the reduction of property tax rates (see 15-1-111 and 15-1-112, MCA). This reimbursement revenue expires effective July 1, 2008; therefore, school districts should no longer estimate it as a revenue source in the budgeted funds beginning with FY2009 budgets.

The FY2009 general fund excel spreadsheet has been updated to eliminate revenue source code 3440 from the "Non-Levy Rev" worksheet.

For more information, contact Janelle Graybeal at jgraybeal@mt.gov or (406) 444-3249

**MASBO
Summer
Conference and
New Clerks
Workshop**

Mark your calendars for the MASBO New Clerks Workshop and Summer Conference. Both events are at the Heritage Inn in Great Falls.

The New Clerk's Workshop will be held June 16 and 17.

The Summer Conference will be held June 18, 19 & 20.

For more information, contact [Lynda Brannon, MASBO Executive Director](#), (406) 442-5599

Useful Links

State Entitlement Payments to Schools:

<http://www.opi.mt.gov/PUB/School%20Finance/Payments/>

School Accounting: <http://www.opi.mt.gov/SchoolFinance/Acct2.html>

Forms and Publications: <http://www.opi.mt.gov/SchoolFinance/Forms2.html>

Pupil Transportation: <http://www.opi.mt.gov/PupilTransport/index.html>

Enrollment and ANB: <http://www.opi.mt.gov/SchoolFinance/Enrollment2.html>

Tuition: <http://www.opi.mt.gov/SchoolFinance/Tuition2.html>

**School Finance
Division Staff**

Nica Carte ncarte@mt.gov

Janelle Graybeal jgraybeal@mt.gov

Rebecca Phillips rphillips2@mt.gov

Paul Taylor ptaylor2@mt.gov

Adam Anfinson aanfinson@mt.gov

Kathleen Wanner kwanner@mt.gov

Denise Ulberg dulberg@mt.gov

Donell Rosenthal drosenthal@mt.gov

Maxine Mougeot mmougeot@mt.gov

Happy Spring ☺



**From your friends in the
School Finance Division!**